

Article - Tax - General

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§11-703.

An applicant for a license to engage in the business of an out-of-state vendor or to engage in the business of a retail vendor shall submit an application to the Comptroller:

- (1) for each place of business in the State where the applicant sells tangible personal property or a taxable service;
- (2) if the applicant has no fixed place of business and sells from 1 or more vehicles, for each vehicle; or
- (3) if the applicant has no fixed place of business and does not sell from a vehicle, for the place designated as the address to which notices are to be mailed.

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